

Amendment To Taxation Bill Fails in Senate

Sections of Measure Giving State Commissioner Power To Reassess Property in County Approved.

Lincoln, March 29.—(Special.)—Administration forces scored a decisive victory in the senate this morning on the initial test of strength over the taxation bill, S. F. No. 35, one of the principal measures before the legislature.

Senator Hoagland, of Lincoln county, who led the fight against centralization of taxation authority, was able to muster with him on a proposed amendment but seven votes. The original bill had 23 supporters. The seven voting to give local officials complete authority in taxation matters were Hoagland, Humphrey of Hall, Robbins, Sanders, Cooper and Davis, the entire Douglas county delegation.

The three sections to which opposition had been raised were duly approved. They permitted the state tax commissioner at any time within one month to order a reassessment of any individual property within the county.

Amendment Extends Power. The opposition took the ground that the state authorities could go no further than to equalize between the counties, but the Hoagland amendment conceded to the tax commissioner the unlimited authority to ferret out any individual cases of taxes omitted from the assessment roll.

"If the advocates of the bill, as they say, are insisting on these provisions to unearth concealed intangibles in moneyed centers, my bill gives the tax commissioner far more leeway," Senator Hoagland declared.

The senator saw in the committee bill an attack on local self-government, and a centralization he likened to the rule of the Kaiser in Germany.

Nineteen Pages Read. Nineteen of the 72 pages of the bill had been read up to noon. The senate recessed to 2 p. m., with the intention of taking the bill up again. The power conferred by the bill on the state tax assessor to remove a county or precinct assessor for the infraction of any of his rules or instructions was the subject of another attack by Senator Walter Hoagland, when the measure was further considered in the committee of the whole this afternoon.

The aggrieved assessor has no appeal to court in the law, and his only recourse is to the state board of equalization, which is, in effect, the body that removes him through the tax assessor, the senator said.

The committee of the whole listened to the reading of pages 19 to 32 during the afternoon, a large part of which was the old law relative to railroad property assessments.

Voices Complaint. Having been defeated in his attack on authority of the tax assessor to go into each county and order specific reassessments, Senator Hoagland voiced only a perfunctory complaint against assessing as tangible property the gross sales of several classes of business, which, in the bill, are defined as "average capital." These include cream and produce, grain, coal, movie films, sugar factories, oil and gasoline.

On the suggestion of Senator Wiltsie of Richardson, the revenue committee proposed to add live stock dealers in another section.

Since these businesses are taxed on gross business, Senator Hoagland argued that the railroad might as justly be taxed on the same basis. In this case, the Union Pacific's recent earnings were 5 percent on \$200,000 a mile, while the company was assessed for taxation in Nebraska only \$20,000 a mile.

Rail Property Tangible. Senator Neval for the committee explained that railroad property was tangible and easily reached for assessment, while the capital—the only assessable element in the classes of business especially dealt with—could only be determined from gross sales made.

While Senator Hoagland had been arguing that the gross sales were an unfair basis for taxation as tangible property, he explained in the afternoon that he had been informed that county assessors had been instructed to take gross sales and divide them by the arbitrary figure "36" to get the "average capital."

He said the proposed law made gross sales the basis and he wanted to know where this arbitrary figure came from and why it was not made a part of the law. The committee agreed to take the question under consideration.

Mysterious "36" Explained. No explanation of the mysterious "36" was made on the senate floor, but Tax Commissioner W. H. Osborne, Jr., privately offered this explanation:

Experience has proven that the grain dealer turns over his capital three times a month on an average. His gross sales for a year, therefore, divided by 36, represents his average capital. This figure has been taken in the past in Nebraska for assessing grain dealers.

To the old law assessing grain turn is added in the new bill the other classes of business to be dealt with in the same way. However, studies will be made of the other classes of their annual sales, or "average capital," Senator Hoagland arose again to point a warning finger, and indicated his intention of demanding a record vote.

A small agent might have \$1,000 invested in such a business and made a small commission on sales of \$100,000 during the year. Yet he would be taxed on a business valued at \$100,000, he said.

The revenue committee on motion

To Cure a Cold in One Day Take GROVE'S LAXATIVE BROOM OF OINTMENT. The genuine bears the signature of W. H. Grove. (Be sure you get BROOM'S) 25c.

Women Lawyers

HELEN MCCORMICK



The woman attorney, but a few years ago a novelty, has proven herself a success in the courts of the country. Numbered in the fast growing list of Portias is Miss Helen McCormick, deputy assistant district attorney of Brooklyn, N. Y. Though still in her twenties, Miss McCormick has had much law experience and was the first woman district attorney in New York state.

of Chairman Anderson, got this section put over until afternoon, so the committee would consider it at noon. Senator Anderson said the amendment had been proposed by Chairman Williams of the house revenue committee, and the senate committee had not yet studied it.

John Burroughs Dies In Berth on Pullman

(Continued From Page One.)

went to Washington with something of an inclination to enlist in the army, but he decided to seek a government office. It is related that with only a few of his poems as credentials he walked into the Treasury department and asked for a job. It was agreed that his vernal verses really smelt of the woods and smacked of sincerity. He would be a safe man to watch the treasury vaults. He agreed to take the place. At a little desk, facing the huge iron vault where he kept tabs on those who went to handle the \$50,000,000 stored there, he began writing of the birds, to relieve his homesickness. The result was his first book, "Wake-Robin."

Some years later, after work as a treasury clerk and a national bank examiner, had netted him some savings, he bought a few acres at West Park, on the Hudson where among the loaded trellises of a vineyard he found "more pleasure than in the closets of greenbacks." There he renewed his emotional intercourse with nature, building a real house overlooking the river—just above Poughkeepsie. Then rural civilization pressed a little closer about him, he built his "Slabside" cabin a mile or two back in the woods.

Took Life Easily. He did not go at his studies with the set determination of an herbalist, but took life easily, and wrote breezily when the spirit moved him of the secrets of nature. He never made much of the discovery of new species, and nothing of cataloguing, but delighted in finding for himself and revealing to others the charms of close contact with the birds, bees and flowers. The essence of his philosophy was always bright, in agreement with Browning, that "All's well with the world."

The titles of his books included "Winter Sunshine," "Locusts and Wild Honey," "Fresh Fields," "In-door Studies," "Birds and Poets," "Signs and Seasons," "The Light of Day—Religious Discussions from the Standpoint of the Naturalist," "Literary Values," and "Ways of Nature." He was a friend of Walt Whitman and one of his books was an appreciation of him. He was also a boon companion of Theodore Roosevelt in nature studies.

Friend of Roosevelt. During Colonel Roosevelt's occasional clashes with "nature takers" and those who charged him with brutal instincts in his hunting trips, the venerable Burroughs always came to the colonel's defense. With John Muir, the naturalist of the west, Burroughs once toured the canyons and collaborated with Muir in a "Study of Our National Parks."

"Riverby" and "Slabside," Burroughs' retreats on the Hudson, became shrines for his many admirers, and those who made pilgrimages there were invariably received in the most democratic fashion by the celebrated naturalist.

On his 75th birthday he said, "growing old is a kind of letting go. The morning has its delights and its triumphs and satisfactions, but there is a charm and a tranquility and a spiritual uplift about the close of the day that belong to neither."

Enos Mills Declares World Has Lost Really Great Man Estes Park, Colo., March 29.—Enos J. Mills in his home at Long's Peak inn, when informed by The Associated Press of the death of Mr. Burroughs, said America and the world had lost one of its greatest naturalists.

"My personal loss in the death of a dear friend is overshadowed by the loss to humanity," said Mr. Mills, himself one of the most widely known naturalists in America.

"Mr. Burroughs and John Muir have succeeded better than any other men in interpreting the story of nature so that all may read and understand," Mr. Mills added. "They made the birds, the bees and the animals actually live for all of us."

Mr. Mills visited Mr. Burroughs at his home in West Park, Ulster county, N. Y., and in California several times and Mr. Burroughs was Mr. Mills' guest in Denver eight years ago.

Crawford Principal New Superintendent of School Crawford, Neb., March 29.—(Special.)—Engelmann, who has been principal of the Crawford High school the last year, has been elected superintendent of the Crawford schools for the coming year, to succeed V. H. DeBolt.

Bill Regulates Hotels and Guests

Measure Fixes Liability of Proprietor for Guest's Valuables at \$300.

Lincoln, March 29.—(Special.)—The following regulations embodied in a bill recommended for passage in the lower house today were placed on Nebraska hotels and hotel guests:

Maximum liability of proprietor for valuables left in room by guests, \$300.

Maximum liability of proprietor on contents of trunk lost or destroyed, \$150, the same as a railroad's liability.

Maximum liability of proprietor on contents of grip, \$50.

Maximum liability of proprietor on ordinary package lost, \$10.

Guest who "skips" hotel bill liable to \$100 fine.

Proprietor forced to post cards in rooms giving rates for one or more occupants.

The lower house refused to accept an amendment by Douglas of Polk, which would force the hotel proprietor to rent a room for a strictly 24-hour day. Medlar of Omaha led the fight on this amendment and showed that such a law would enforce a hardship on the traveling public because under the present system a hotel day was fixed by hotels in accordance with the arrival and departure of trains.

Medlar, who is secretary of the Mid-West Hotel association and publisher of a hotel periodical, fought the rate posting schedule clause without success.

Kill Bill Giving Banks Right to Form Trust Firms

Lincoln, March 29.—(Special.)—Nebraska bankers met their first rebuff in the lower house today when a bill, introduced by Representative Ben Mickey, empowering banks to organize and conduct a trust company, came up for consideration. Representatives Wallace, a farmer, Griswold, a banker, and Frantz, a banker, fought the bill, claiming banks should stay out of the trust company business. Mickey, also a banker, said he didn't give a "whoop" what the house did with the bill.

"I introduced it on request," Mickey said.

The house killed the bill.

Vacancies in Chautauqua Body Officers are Filled

Tecumseh, Neb., March 29.—(Special.)—The Tecumseh Chautauqua association elected two new officers for the coming year to fill the vacancies caused by resignation of Dr. C. W. Graf, president, who moved to University Place, and F. A. Guy, secretary, who has gone to St. Louis. Walter P. Campbell was elected president and Lloyd Halstead was named as secretary.

Contracts for talent for the 1921 chautauqua have been let, the society to get the best list of the Redpath-Horner bureau for seven days, and to buy independently for one week, as an eight-day program will be held. The date is set for early in August.

Herbon and Hubbell Girls Win County Spelling Match

Hebron, Neb., March 29.—(Special.)—Frieda Hebron and Prudence Witt of Hubbell won first places in the county spelling contest and will represent Thayer county in the interstate spelling match to be held at Wayne in April. Twenty-four contestants entered, and 1,000 words were pronounced, the match requiring from 1:45 to 5:30 to determine the winners.

Meeting to Organize Calf Club is Held at Geneva

Geneva, Neb., March 29.—(Special.)—A meeting to organize a calf club was held in the school house of District 9. An address was made by Len J. Davis of Geneva on dairying and calf clubs. J. L. Thomas, county agent, and Lee Thomas, club leaders of Fillmore county, also spoke.

House Favors Measure to Standardize Car Lenses

Lincoln, March 29.—(Special.)—The lower house this afternoon recommended for passage a bill requiring that all motor car headlights must be equipped with standard lenses, to be approved by the Department of Public Works.

Harding to Investigate Condition of Railroads

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the traffic would bear. Railroad officials generally hold this same view, believing that the high freight rates actually retard the movement of commodities. There is no thought of any further increase in rates.

Organized labor, in opposing any reduction in wages, has accused the railroads' management of needless expenditures in making contracts for the repair of locomotives and equipment in outside shops and other ways.

In planning an investigation by the senate, Senator Cummins of Iowa has intimated that the president shall be informed as to the truth of the charges made by organized labor.

"The whole question simply is one of operating costs," said Mr. Cummins tonight. "Rates cannot go higher. Expenses must come down. The railroads obtained revenues to the amount of \$6,500,000,000 during the past year. That was the greatest in their history. The report shows also they hauled the greatest volume of traffic and the largest number of passengers in their history. They spent all of it except \$10,000,000, or about one-fiftieth of 1 percent, on return."

"The American people cannot be expected to pay a higher transportation charge. The expense account is too big."

House Refuses Hike In County Judges Pay

Lincoln, March 29.—(Special Telegram.)—For the second time the lower house today absolutely refused to sanction a hike in salaries of county judges inserted in House Roll No. 70 by the senate. The first time the house refused to concur in the senate amendments. Conference committees from the house and senate were appointed and the house committee returned with a few deputies for county judges. In some counties it refused to lower the salaries of the county judges. The house promptly voted down the motion to accept the conference committees' report and another conference committee must be appointed.

Community Club at Graf Erecting Cement Building

Tecumseh, Neb., March 29.—(Special.)—The Community club at Graf, this county, has let the contract for a two-story cement block building in that town. T. J. Buckley of Tecumseh was given the contract, with the cement work to be done by Keim & Co. of this city. The new building is to be 40 by 70 feet. The lower floor will be used by Ernest Frieschel as a garage. The second floor will house the headquarters of the Community club and be used for the general hall purposes of the town. Work will begin at once.

At Elk Creek, this county, a good hall has been provided in a new building constructed by the American Legion post.

Election of Officers Held By Kearney Post of T. P. A.

Kearney, Neb., March 29.—(Special.)—Members of Post No. 1, Travelers Protective association, held their annual banquet and election of officers, 52 being present. Clarke Thomas was named head of the post. Other officers are: H. A. Webber, secretary-treasurer; F. B. Hardesty and Warren Sherer, vice presidents; J. R. Morris, E. J. Gildner, Carl Schmidt, Jerry Watkins, Henry Schultz, Bert Calhoun, D. A. Martindale, Bert Soules and Warren Sherer, delegates to the state convention. The board of directors is composed of L. M. St. John, K. R. Brown, Carl Schmidt, Emil Soderquist and J. R. Morris.

Woman's Auxiliary Legion Post Formed at Beatrice

Beatrice, Neb., March 29.—(Special.)—The woman's auxiliary to Bittling-Norman post, American Legion, has been organized here with a membership of 75. These officers were elected: Mrs. J. E. Lapp, vice president; Mrs. C. Roth, president; Mrs. William Kilpatrick, Jr., treasurer; Mrs. Glen Howard, press correspondent; Mrs. Goldie Norman Brandt.

Fish Pond Item Favored

Lincoln, Neb., March 29.—(Special.)—A \$2,000 appropriation to provide a state fish pond near Peru was recommended today for passage by the lower house.

Committee Named to Probe Expenditure Of Child Welfare Item

Lincoln, March 29.—(Special Telegram.)—The lower house voted today to appoint a committee to investigate the expenditure of the \$15,000 appropriation of the last legislature for carrying on a child welfare investigation with a view of submitting its findings to the present legislature along with the legislation tending to correct any evils in present child welfare statutes.

A resolution calling for investigation was introduced by Representative Anderson of Hamilton, who declared such an investigation should properly follow charges made on the floor of the house during debate on the motion picture censorship bill, that a part of the money had been expended in issuing propaganda and rallying political pressure on legislators to push the censorship bill and other bills through the legislature.

Hamilton voted for the censorship bill and he declared that he knew the children's code commission desired an investigation of the charges. Members of the committee appointed are: Anderson, Rodman, McClellan, Snow and Good.

Girl, Who Sent Man to Prison for Assault, Retracts Testimony

Scottsbluff, Neb., March 29.—(Special Telegram.)—Marie Dawkins, whose testimony against Jack Guyton resulted in his sentence to six years in the penitentiary on the charge of assaulting her at the Lincoln hotel, January 15, signed an affidavit completely repudiating her testimony, last Saturday in Denver. The affidavit has been filed in district court with a motion that it be made a part of the records on the appeal of the case to the supreme court.

The girl not only denies that Guyton forcibly assaulted her, but declared that she went willingly to his room in the hotel and remained there willingly. She declares that during the trial she was kept virtually a prisoner at her home, her windows being nailed shut, and that she was told what to say on the stand.

R. T. York, who assisted the state in the prosecution, said today that "the matter will be sifted to the bottom," but that he placed little faith in the affidavit.

Three Important Bills Placed on General File

Lincoln, Neb., March 29.—(Special.)—More or less important bills placed on general file by the house sitting committee Friday are: Senate File No. 137—Forbids aliens to carry firearms. Senate File No. 114—Administration farm warehouse bill. Senate File No. 254—Provides 10 per cent butterfat in ice cream.

Named Superintendent

Loup City, Neb., March 29.—(Special.)—Supt. Fred D. Schneider, who has had charge of the Cedar Rapids school for the last three years, has been elected to head the Loup City schools for next year at a higher salary.

Flavor!

No cigarette has the same delicious flavor as Lucky Strike. Because—

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New Woman Found In Stillman Suit

(Continued From Page One.)

by the court to protect the interests of Guy in the Stillman scandal, in his first public statement today declared he could, and would, prove Mr. Stillman to be the father of Guy.

Will Prove Claims.

"At the proper time," said Mr. Mack, "we are prepared to prove by competent evidence that James A. Stillman is the father of Guy Stillman. We will prove that Mr. Stillman lived with the defendant, Anne U. Stillman, as man and wife, for the nine months preceding the birth of the boy."

"We will prove this beyond a reasonable doubt with other than members of the Stillman family and servants of the Stillman household. We will show that the claims Mr. Stillman sets forth in his divorce complaint regarding the child have no basis in fact."

A decision by Supreme Court Justice Morschauser, on the amount of alimony and counsel fees Mr. Stillman must pay Mrs. Stillman, pending determination of his suit for divorce and his charge that Guy is illegitimate, is expected soon.

This was indicated when it was learned that the justice putting in from 12 to 15 hours a day at the task, has nearly completed his opinion in this phase of the contest.

Threats Will Not Deter Woman in Race for Mayor

Beatrice, Neb., March 29.—(Special.)—Mrs. Morris Jones, candidate for mayor of Wymore, who received a threatening letter last week, requesting her to withdraw under threat of personal violence, announces that she will remain in the race.

face to the end. Officers are working on the case to apprehend the author of the letter.

Three Tickets in Field For Chappell Election

Chappell, Neb., March 29.—(Special.)—The following tickets for the city election were chosen at the caucuses here:

Citizens party for councilmen, M. P. Jensen, A. E. Ross, C. M. Empson and A. Newman; library board, Judge Busse.

Progressive party for councilmen, J. A. Barnes, R. F. McGrate, F. A. Talbot and J. G. McCormick.

Conservative taxpayers' party for councilmen, Dr. A. C. Colman, Dr. M. E. Patten, R. J. Conner and A. G. Newmann.

Academy of Science Will Hold Meeting at Lincoln

The Nebraska Academy of Science will hold its 31st annual meeting in Bessey hall at the state university in Lincoln, April 1 and 2. Over 40 papers and addresses, divided into three main classes, will be presented at the meeting. The three divisions are: Earth sciences, physical sciences and botany.

The annual dinner will be held in Ellen Smith hall at 6:15 the evening of April 1. Dr. Elda R. Walker, president of the association, will deliver an address.

Davenport Section Hand Ends Life With Shotgun

Davenport, Neb., March 29.—(Special.)—Bert Bassett, 46, a section hand, ended his life with a shotgun. A crocheted stick was used to dislodge the gun, and the charge entered his head behind the right ear. He had lived less than a year and had survived by a wife and four children.

Two Carleton State Banks Consolidate

Fairbury, Neb., March 29.—(Special.)—The Citizens State bank of Carleton and the Carleton State bank have been consolidated and are now operating under the name of the Citizens State bank of Carleton, with G. H. Wrightman, president, and A. E. Patrick, cashier. The new bank has a capital of \$25,000 and deposits of \$300,000.

Head of State Schools to Make Address at Alliance

Lodgepole, Neb., March 29.—(Special.)—State Superintendent of Schools John M. Matzen, and Dr. Charles Fordyce and Prof. Lida R. Earhart, both of the state university, will deliver addresses at the teachers' meeting in Alliance this week end. Dr. Hugh S. Magill, secretary of the N. E. A., also is expected to be present from Washington, D. C.

Farmers of One County Lose \$1,000 in Stock Ventures

Lodgepole, Neb., March 29.—(Special.)—It is estimated that farmers of this county spent near a \$1,000,000 last year in various kinds of worthless stocks. The Cheyenne county farm bureau will endeavor to protect them against a repetition of the experience.

NEW SPRING FASHIONS

A COMFORTING thought to those who like to have assistance in choosing their apparel is that they will not only be guided and influenced toward correct fashions, but it will be impossible for them to make a mistake. Wrong selections are never approved in this store.

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